

NEUBERT,
PEPE &
MONTEITH, P.C.
Attorneys At Law

195 Church Street, 13th Floor
New Haven, Connecticut 06510
Telephone: (203) 821-2000
Facsimile: (203) 821-2009

Michael D. Neubert	Kevin M. Godbout	Vimala B. Ruszkowski
Gregory J. Pepe	Cameron C. Staples	Sandy T. Roussas
Deborah Monteith Neubert	Mark I. Fishman	Jane E. Ballerini
Douglas S. Skalka	Simon I. Allentuch	Adam V. Maiocco
Judy K. Weinstein	Gretchen G. Randall	<u>Counsel:</u>
Peter T. Fay	Sherman H. Krevolin	Louis J. Testa*
Andrew R. Lubin	Mark E. Stopa	<u>Of Counsel:</u>
Robert T. Gradoville	Lucas B. Rocklin	Deborah J. Winegard†
Nancy Bohan Kinsella	Jennifer L. Cammarano	Patrick J. Lapera

Additional Locations in:
Fairfield and Shelton

*Admitted in New York Only
†Admitted in Georgia Only

www.npmlaw.com

March 23, 2011

VIA FACSIMILE (518) 431-0192
AND E-FILING

Honorable Robert E. Littlefield, Jr.
Chief United States Bankruptcy Judge
Northern District of New York
445 Broadway
Albany, New York 12207

Re: *In re Highgate LTC Management, LLC/Case No. 07-11068*
Hearing Date: April 6, 2011 @ 11:00 a.m.

Dear Judge Littlefield:

I am writing to confirm the adjournment, upon consent, of the following matter scheduled for hearing on Wednesday, April 6, 2011:

#1397- Motion to Approve Compromise and Settlement of Tax Appeals filed on behalf of the Chapter 11 Trustee

The new hearing date will be Wednesday, April 13, 2011, at 11:00 a.m.

Respectfully,



Mark I. Fishman

MIF/eac

CC: Stephen A. Pechenik, Esq.
Leslie A. Berkoff, Esq.
Richard J. Brum, Esq.
Abe Backenroth, Esq.